

HOUSE No. 2268

By Mrs. Pope of Wayland, petition of Scott P. Brown and Peter Phildius relative to tax abatements for Peter P. and Marlene Phildius from the town of Wayland. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT DIRECTING THE COMMISSIONER OF REVENUE TO ACCEPT A CERTAIN APPLICATION FOR ABATEMENT OF TAXES.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose, which is to forthwith allow the commissioner
3 of revenue to accept a certain application for an abatement of
4 taxes, therefore it is hereby declared to be an emergency law, nec-
5 essary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding any general or special law to the contrary, the
2 commissioner of revenue shall accept an application for abate-
3 ment of tax on behalf of the following taxpayers for the tax year
4 1994: Peter P. and Marlene Phildius of the town of Wayland. Such
5 application shall be considered timely if filed with said commis-
6 sioner within 90 days of the effective date of this act. Any abate-
7 ment paid pursuant to this application shall not include payment
8 of interest or of any costs related to the filing of the application.